

OUSD Office of Charter Schools School Closure Checklist

Closure Procedures: The procedures for charter school closure are guided by California Education Code sections 47604.32, 47605, 47605.6, and 47607 as well as California Code of Regulations, Title 5 (5 CCR), sections 11962 and 11962.1. A closed charter school must designate a responsible entity to conduct closure activities and identify how these activities will be funded. The procedures outlined below are based on Charter School Closures (Revised March 7, 2024 – which is subject to change and this checklist may be adjusted to align itself with the state’s guidance) as posted on the California Department of Education website (<https://www.cde.ca.gov/sp/ch/csclosure/rules.asp>). References to “Charter School” apply to the charter school’s nonprofit corporation and/or governing board.

Instructions for Use

The Charter School must complete the General Information and Charter School Designee sections within two (2) business days of the Closure Action, defined as the earliest of the following three options: 1) final LEA action (i.e., board action on revocation or non-renewal, or denial of final County Board or SBE appeal from same); 2) authorizer notification to CDE of charter school ceased operations under Ed. Code 47604.32; or 3) charter school board action to surrender the charter or otherwise close the school. The Charter School Designee will be expected to maintain communication to all relevant parties until the closure process is fully resolved. For a Charter School going through an appeals process, preliminary engagement with this checklist may be required before final closure action.

To allow the OUSD Office of Charter Schools (“OCS”) to monitor and verify completion of closure tasks, all updates must be made directly on the school-specific copy of this document, generated by OUSD OCS. The Notes section is exclusively for OUSD OCS use.

OUSD OCS will assign preliminary task due dates in the Due Date/To Whom section upon issuing or receiving notification of the Closure Action. These due dates will be finalized during a meeting between the OUSD Office of Charter Schools and Charter School, providing the Charter School with approved timelines for completing all closure tasks.

The Charter School should update the Completion Date section of this checklist continuously throughout the entire closure process, documenting each step of the closure process as it is completed.

Items that require a document to be shared with OUSD OCS or copies of correspondences shared with OCS will have “due to OUSD OCS” or “copies to OUSD OCS” respectively written in the Due Date/To Whom column. For closure items that require a document or copies to be shared with OUSD OCS, please upload the document into [\[Insert Link Here\]](#) shared folder. Please name documents using the associated item number within this document and the following naming convention: [\[Item Number\]](#).[\[Item Name\]](#). For example: *20.GoverningBoardPlanforClosure.pdf*

General Information	
School Name	
CDS Code	
Type of Closure (voluntary surrender, non-renewal, or revocation)	
Date of Charter Board Resolution Approving Closure Action (if voluntary surrender)	
School Closure Date	
Grade Levels Served	
Charter School Designee	
Name & Title of Designee	
Phone Number (active after closure)	
Email Address (active after closure)	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
Invoking Closure Procedure				
1	The Closure Action date is (0/0/202X) In the case of voluntary surrender, the Charter School Board shall, within three (3) business days of Board action to close, provide OUSD OCS with a copy of the governing board resolution or minutes that document its Closure Action. The Charter School shall post, in public view at each address the school operated and on the school's website, a copy of the Closure Action upon receipt/issuance.	Due to OUSD OCS by 0/0/202X	0/0/202X Date of Post 0/0/202X	
Immediate Actions				
2	The Charter School shall within two (2) business days of the Closure Action, provide upon request, OUSD OCS access to all student and financial records within the last seven years. No student or financial records shall be disposed of without the express written consent of OUSD OCS. The Charter School shall immediately ensure that all student and business records are organized, current, accurate, and maintained securely.	Due to OUSD OCS by 0/0/202X	0/0/202X	
3	The Charter School shall, within two (2) business days of the Closure Action, provide OUSD OCS with the name, address, and contact information of the preliminary Designee for all close-out activities of the school.	Due to OUSD OCS by 0/0/202X	0/0/202X	
4	The Charter School shall, within thirty (30) business days of the Closure Action, provide OUSD OCS with an approved board resolution appointing a permanent Designee.	Due to OUSD OCS by 0/0/202X	Date of board resolution	
5	Within thirty (30) business days, the permanent Designee shall provide OUSD OCS with a written affirmation that they are aware that: 1. Their duties require them to maintain knowledge of the Charter School's assets, liabilities, records, and systems. 2. No assets should be sold or transferred until after the completion of the school year soft close (as defined in Item 29).	Due to OUSD OCS by 0/0/202X	0/0/202X	

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	3. In the event that the Charter School, its non-profit public benefit corporation, or another entity operating the charter school files a petition for bankruptcy, the Designee will notify OUSD OCS who the Bankruptcy Trustee is and assist them as needed.			
6	The Charter School Designee and a member of the Charter School's governing board shall meet with OUSD OCS within five (5) business days of the Closure Action to review the orderly closing of the Charter School. The date of this meeting shall be referred to as the "Closure Meeting." The Closure Meeting date is 0/0/202X. <i>If an organization associated with the Charter School continues to exist after the Charter School's closure and holds student records, the following does not apply.</i> OUSD OCS will determine the date by which the Charter School will provide to OUSD OCS all digital pupil cumulative records. Records shall be organized by student name. Paper records will not be accepted.	Due to OUSD OCS by 0/0/202X	0/0/202X	DATE and TIME of retrieval of pupil records 0/0/202X
Students, Families, and other Educational Partners				
7	Within seven (7) business days of the Closure Action the Charter School shall send a notification letter to parents and copies of all correspondences shall be shared with OUSD OCS. The letter will include: • Reason for closure; • Date of closure; • Information regarding alternate enrollment options; • Process for the transfer of student records; • Name(s) and contact information of the Charter School personnel to whom inquiries may be made.	Sent to Parents (copies to OUSD OCS) 0/0/202X	0/0/202X	
8	The Charter School shall, within seven (7) business days of the Closure Action, send a notification letter to the districts of residence for all its students and copies of all correspondences shall be shared with OUSD OCS. The letter will include the date of closure and Charter School personnel to whom requests for student records can be made.	Sent to Districts (copies to OUSD OCS) 0/0/202X	0/0/202X	
9	The Charter School, whether it is a Local Education Agency (LEA) in a Special Education Local Plan Area (SELPA) or a school of the District, shall within seven (7) business days of the Closure Action, notify the SELPA of the Closure Action and complete all	Sent to SELPA	0/0/202X	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
	documentation necessary to comply with requirements of the SELPA for transferring and storing copies of student records. The Charter School shall provide OUSD OCS with a copy of the notification.	(copies to OUSD OCS) 0/0/202X		
10	The Charter School shall, within seven (7) business days of the Closure Action, notify all contractors impacted by the school's closure. The Charter School shall terminate all existing leases, service agreements, and other contracts for the close-out of the school. Copies of all correspondences shall be shared with OUSD OCS.	Sent to contractors (copies to OUSD OCS) 0/0/202X	0/0/202X	
11	The Charter School shall, within seven (7) business days of the Closure Action, provide written notification to the retirement systems in which the school's employees participate, including but not limited to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), or other retirement benefit administration systems, and follow their procedures for dissolving contracts and reporting. Copies of all correspondences shall be shared with OUSD OCS.	Sent to retirement systems (copies to OUSD OCS) 0/0/202X	0/0/202X	
12	The Charter School shall, within seven (7) business days of the Closure Action, notify all faculty and staff of the school's closure, providing each with necessary information related to compensation and retirement, including, but not limited to, any optional benefits that may continue after the school closes. Copies of all correspondences shall be shared with OUSD OCS.	Sent to faculty and staff (copies to OUSD OCS) 0/0/202X	0/0/202X	
13	The Charter School shall notify the CDE CALPADS office within seven (7) business days of the Closure Action and comply with any requirements of that office. Copies of all correspondences shall be shared with OUSD OCS.	Sent to CALPADS (copies to OUSD OCS) 0/0/202X	0/0/202X	
14	The Charter School shall respond within seven (7) business days to inquiries from students and families regarding the school's closure, the disposition of student records, and the alternative placements available.	Ongoing	Ongoing	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
15	The Charter School shall distribute cumulative files on behalf of all students to the future schools in which they enroll. Provide OUSD OCS with a written affirmation of their distribution within ninety (90) calendar days of the last day of instruction.	Ongoing Due to OUSD OCS 0/0/202X	0/0/202X	
Enrollment and Attendance				
16	The Charter School shall, within five (5) business days of the last date of instruction, submit an enrollment update to the CDE California School Information Services (CSIS) Program and shall provide OUSD OCS a copy of this notification.	Due to CDE 0/0/202X	0/0/202X	
17	The Charter School shall provide closing State Attendance Report (SAR), attendance at the daily, student-level, to OUSD OCS within ten (10) business days of the Closure Meeting.	Due to OUSD OCS 0/0/202X	0/0/202X	
18	The Charter School shall, within fourteen (14) business days of the Closure Action, submit to OUSD OCS a CALPADS Report 8.1, as of the last day of school.	Due to OUSD OCS 0/0/202X	0/0/202X	
Ongoing Activities				
19	The Charter School shall continue to maintain the same insurance coverage until dissolution.	Ongoing		
20	The Charter School shall continue to ensure that assets are protected against misappropriation, theft, and deterioration. Assets shall not be disposed of or moved without the express written consent of OUSD OCS. All materials/inventory must be disposed of in accordance with all applicable laws, privacy and confidentiality considerations, and best practice.	Ongoing		
21	If the closure action is mid-year, Charter School shall ensure the completion and filing of all normally statutorily required items per OCS's existing annual deadlines. These reports include but are not necessarily limited to: Preliminary budget	Ongoing to CDE		

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
	- Local control and accountability plan and annual updates - First Interim financial reports - Annual Auditor Selection - Second interim financial reports - Final unaudited reports - Annual Audit Report These reports must be submitted to the CDE and the authorizing entity in the form required.			
22	Charter School shall retain sufficient staff, as deemed appropriate by the Charter School governing board to complete all necessary tasks and procedures required to close the school and transfer records in accordance with these closure procedures.	Ongoing		
Finance and Business Closing Procedures				
23	The Charter School shall, within fourteen (14) calendar days of the Closure Action, submit to OUSD OCS the most recent interim period: - Trial balance - Account reconciliations for all accounts If not included in the reconciliation documentation, please provide AR Aging, AP Aging, and Fixed Asset Subledger as of the most recent interim close period. Please indicate which balances within the reconciliations are related to restricted funds. *This request does not apply to a CMO that is not closing all of their schools.	Due to OUSD OCS 0/0/202X	0/0/202X	
24	The Charter School shall, within fourteen (14) calendar days of the Closure Action, provide OUSD OCS with a close-out budget. This budget should consider: - Legal fees - Accounting fees - Auditor fees - Designee remuneration	Due to OUSD OCS 0/0/202X	0/0/202X	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
25	The Charter School shall, within thirty (30) calendar days of the Closure Action, submit to OUSD OCS an auditor selection form for the closure audit, if applicable. For OUSD OCS's approval, the selection form must possess the following attributes: • The auditor engaged to perform the audit(s) shall be from the list of approved school auditors maintained by the California State Controller's Office • An explicit statement of the start and completion dates • The estimated audit fees	Due to OUSD OCS 0/0/202X	0/0/202X	
26	The Charter School shall, within thirty (30) calendar days of the Closure Action, submit to OUSD OCS the signed engagement letter (ie. statement of work or contract) with the auditor who will be conducting the closure audit. For OUSD OCS's approval, the engagement letter must indicate the independent auditor will conduct closure audit procedures, including but not limited to the following tasks per the CDE's website: 1. An accounting of all financial assets, including cash and accounts receivable and an inventory of property, equipment, and other items of material value 2. An accounting of the liabilities, including accounts payable and any reduction in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation 3. An assessment of the disposition of any restricted funds received by or due to the Charter School	Due to OUSD OCS 0/0/202X	0/0/202X	
27	The Charter School shall, within thirty (30) calendar days from the last day of instruction, as part of the process to return grant funds and restricted categorical funds to their source, in accordance with the terms of the grant or state and federal law as appropriate, submit to OUSD OCS evidence that unaudited expenditure reports for all grants were submitted to the granting agency.	Verification due to OCS 0/0/202X	0/0/202X	
28	The Charter School's governing board shall, within thirty (30) calendar days of the Closure Meeting, adopt and submit to OUSD OCS a timeline outlining the major milestones to conclude the Charter School's operations and, if necessary, the corporation, in accordance with the requirements of the Corporations Code. The timeline's milestones should include, at minimum, the following: • Closing the books for operating activities (Item 29) • Collecting outstanding receivables	Due to OUSD OCS 0/0/202X	0/0/202X	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
	• Disposing of fixed assets that won't be transferred to beneficiaries • Settling outstanding liabilities • Returning restricted public funds • Distributing fixed assets • Distributing the residual net assets • Concluding the closure audit (due 180 days after the last day of instruction) • Evidence of dissolution • Employee payroll and tax reporting (Item 36) The milestone timeline will also explicitly and prominently specify that no assets may be sold or transferred until after the completion of the operating year end closure procedures for the final instructional year (i.e., the first bullet point). Please note, Item 30 below requests that Item 28's deliverable be updated within fourteen (14) calendar days, following the school year soft close.			
29	The Charter School shall, within sixty (60) calendar days of the last day of instruction, close the books for operating activities (i.e., the school year soft close) and submit to OUSD OCS the most recent interim period: • Trial balance • Account reconciliations for all accounts The accounting period for the school year soft close is from the start of the fiscal year to the last day of instruction. This period may align with the Charter School's normal year end closure process if the Closure Action occurs at the end of the school year. *This item only applies if one audit is performed for both the fiscal year's operations and the closure activities. This item does not apply to a CMO that is not closing all of their schools.	Verification due to OUSD OCS 0/0/202X	0/0/202X	
30	Within fourteen (14) calendar days following the school year soft close, the Charter School (or Designee) will submit to the OUSD OCS an updated closure timeline that specifies the deadlines to: • Collect remaining receivables • Settle remaining obligations	Due to OUSD OCS 0/0/202X	0/0/202X	

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
	• Dispose of fixed assets • Transfer residual assets and to whom they will be transferred			
31	The Charter School (or Designee) shall, within 120 calendar days of the last day of instruction or September 1, whichever comes first, submit the unaudited actuals for the most recent fiscal year to the CDE's SACS Portal for OUSD OCS's review and approval. *If Item 29 applies to the charter's closure (only one audit is performed), then the unaudited actuals scope of activity includes both operations from the most recent fiscal year and the closure activity. *If Item 29 does not apply (a closure and end of year audit are performed separately), the unaudited actuals scope of activity includes only operations from the most recent fiscal year.	Due to OUSD OCS 0/0/202X	0/0/202X	
32	Within 180 calendar days of the last day of instruction (if the closure and end of year audits are performed separately), or December 15th, the auditor will submit to OUSD OCS and the Alameda County Office of Education ("ACOE") their audit report for the final fiscal year that the charter school provided instruction.	Due to OUSD OCS and ACOE 0/0/202X	0/0/202X	
33	Within 180 calendar days of the last day of instruction, if the closure and end of year audits are performed separately, the auditor will submit to OUSD OCS and ACOE their closure audit report.	Due to OUSD OCS and ACOE 0/0/202X	0/0/202X	
34	Following the resolution of all outstanding assets and liabilities, the Charter School or Designee shall provide OUSD OCS evidence of dissolution, as applicable. If the Charter School is established as a nonprofit public benefit corporation pursuant to Education Code Section 47604 and does not have any functions other than the operation of the Charter School, the corporation shall be dissolved, unless continuation will facilitate post-closure activities. Typically, this would not apply to a CMO that is not dissolving the full 501(c)(3) organization.	Due to OUSD OCS 0/0/202X	0/0/202X	

Faculty and Staff

Item	Description	Due Date/To Whom	Completion Date	Notes (for OCS use)
35	In accordance with the closure timeline (submitted for item 28), the Charter School shall perform all of the following on behalf of the faculty and staff: • File all final federal, state, and local employer payroll tax returns and issue final W-2s and Form 1099s by the statutory deadlines • File the Federal Notice of Discontinuance with the Department of Treasury (Treasury Form 63) • Make final federal tax payments (employee taxes, etc.) • File the final withholding tax return (Treasury Form 941 and State Form DE6) • File the final return with the IRS (Form 990 and Schedule)	All copies and reports due to OUSD OCS 0/0/202X	0/0/202X	
36	Within thirty (30) calendar days from the Closure Action, the Charter School will submit to its faculty and staff written verification of their employment with the Charter School no later than the individual's last day of service. Such verification shall contain dates of employment and positions held. Copies of all correspondences shall be shared with OUSD OCS.	Sent to faculty and staff (copies to OUSD OCS) 0/0/202X	0/0/202X	